

This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

Legislative Assembly Chamber,
Sydney, 12 July, 1888. }

F. W. WEBB,
Clerk of Legislative Assembly.

New South Wales.



ANNO QUINQUAGESIMO SECUNDO

VICTORIÆ REGINÆ.

No. .

An Act to impose a Land Tax, to establish an Authority to assess and collect such Tax, and to make other provisions in connection with such Tax.

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

5 *Incidence—Obligation—and Payment of Land Tax.*

1. Every owner of land situate in New South Wales and not included in the exemptions specified in the next following section shall, at the times and in the manner hereinafter directed, pay to Her Majesty, every year, a tax in respect of such land of one halfpenny for 10 every pound of the unimproved value thereof in excess of Five hundred pounds as assessed under the provisions of this Act. And every such owner whether resident in the Colony or not shall, for all purposes of this Act, be deemed to be a taxpayer.

2. The lands and classes of lands hereinafter specified are 15 exempted from assessment under this Act, viz.—

(1) Lands being Crown Lands within the meaning of the "Crown Lands Act of 1884," or any Act regulating the alienation or disposition of Crown Lands, and not subject to any right of purchase; and lands held under conditional lease under 20 any such Act.

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(11)

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- (II) Lands, not being Crown Lands as aforesaid, vested in Her Majesty, or in any person, for or on behalf of Her Majesty, by virtue of any Act authorizing the resumption of land by or on behalf of Her Majesty, or otherwise vested in or belonging to Her Majesty.
- (III) All lands vested in the Commissioner for Railways or other authority administering the Government Railway and Tramway Service of this Colony.
- (IV) Public Roads and Thoroughfares; Public Reserves for Recreation and Parks; Cemeteries; Commons subject to the Acts in force for the time being regulating Commons.
- (V) Lands occupied or used exclusively for, or in connection with public pounds, hospitals, benevolent institutions, public charitable purposes, churches, chapels for public worship, affiliated colleges, universities, mechanics' institutes, and schools of arts; lands on which are erected public markets, town halls, or municipal council chambers the fee-simple of which is vested in any such council or in any municipality.
- (VI) Lands of which the unimproved value does not exceed five hundred pounds; Provided that no person shall be entitled to claim the benefit of the exemption provided by this subsection in respect of more than one estate or interest in land, and that, in case any person is the owner of several estates or interests, none of which singly exceeds in value five hundred pounds, but which exceed that value in the aggregate,—then the said exemption shall apply to such aggregate values as a lump sum; provided also that the exemptions in this section declared shall not (except in the case of the Crown) relieve the owners of exempt lands from the obligations and penalties hereinafter imposed in respect to returns.
3. Subject to the provisions of this Act, every person who is, Who to be owners for purposes of Act. whether at law or in Equity,
- (a) Entitled to land for any estate of freehold in possession; or
- (b) Entitled to land for any such estate of freehold as aforesaid as a married woman, to her separate use, otherwise than by the intervention of trustees; or
- (c) Entitled to appoint, or to dispose immediately and absolutely of, the fee-simple of any land; or
- (d) Who is a settlor, grantor, assignor, or transferrer of land comprised in any settlement, grant, assignment, transfer, conveyance, or other instrument, not made *bonâ fide* for valuable consideration; or
- (e) Who by virtue of any mortgage (legal or equitable), or of any charge or encumbrance on land is the owner of any estate or interest in land.
- (f) Entitled to land partly in one, and partly in another or others of the aforesaid ways,—
- shall, in respect of such land, be deemed an "owner," and liable to pay land tax therefor under this Act; Provided that the liability of the land of any owner to land tax shall not be affected by the fact that, in Equity, there may have been a conversion of such land, pursuant to, or in consequence of, any direction contained in any will, settlement, or other instrument.
4. Land tax for the half-year commencing on the first day of July, in the year one thousand eight hundred and eighty-eight, shall be due and payable on the thirtieth day of September in that year; and in all cases to the persons, and in the manner prescribed. And, in each and every year after the year one thousand eight hundred and eighty-eight, land tax for each and every half-year shall be due and payable
- Land tax when payable for 1888, and subsequent years.

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payable on the thirty-first day of March, and thirtieth day of September in each year, by equal half-yearly payments of a moiety of the tax as assessed pursuant to this Act.

5. Every taxpayer, or person, who shall fail to pay the tax so assessed, or which he is liable to pay, before the expiration of sixty clear days after the same has become due and payable, shall, in addition to the tax, pay, by way of fine, a sum equal to five pounds per centum thereof, together with interest, on the amount of such tax, to be calculated at the rate of ten pounds per centum per annum from the day when the tax became due until payment shall be made. Provided always that, for good and sufficient reason shown by such taxpayer or person, the Minister may, on the recommendation of the Commissioners, remit the whole or any portion of such fine.

Fine, &c., on defaulters after sixty days' grace.

6. Subject to the provisions in the last preceding section, the land tax, and every sum imposed or incurred, by way of fine or interest, in addition to such tax, shall be deemed, when the same shall fall due or be payable, to be a debt due to Her Majesty, and payable to the Colonial Treasurer, or the prescribed persons, for the public uses of this Colony.

Land tax, &c., to be a debt due to Her Majesty.

7. If more persons than one are owners of land subject to assessment under this Act, whether jointly or in common, or otherwise, the land tax payable in respect of such land shall be the same as if one person owned the same in severalty. As between themselves, such persons shall be liable to pay such land tax ratably, in proportion to their participation in the rents and profits of, or their interest in, such land, to be ascertained, if necessary, in the prescribed manner; and such persons shall have the remedies for enforcing such payments hereinafter provided, in respect of contributories, but every such person shall be liable to Her Majesty for the whole of such tax.

Provision for co-ownership and other interests.

8. (I) Every agent for any owner of land permanently or temporarily absent from the Colony, and every trustee, shall be assessed in respect of land the owner of which is represented by such agent, or in respect of land vested in such trustee, whether solely, or jointly with other trustees. And every such agent and trustee shall be chargeable with the tax payable in respect of such land, in the same manner as if such land were his own; but he shall be assessed in respect thereof in a representative character only, and each such assessment shall be kept separate and distinct from his individual assessment (if any).

Agents trustees, &c., how chargeable, &c.

(II) Every such agent or trustee shall be answerable for the doing of all such acts, matters, or things as are required to be done by an owner.

(III) Every such agent or trustee shall be subject to the like penalties or liability for any neglect, refusal, or default as any other person.

(IV) Every such agent or trustee is hereby authorized to recover from any person for, or on whose behalf, he is compelled to pay land tax, the amount of the tax so paid by him, or to retain out of any money which shall come to him in his representative character so much, from time to time, as shall be sufficient to pay such tax; and he is hereby indemnified for all payments which he shall make in pursuance of this Act.

(V) Such agent or trustee shall not be personally liable for land tax to any further or greater extent than the value of such funds as are or may be in his hands, in his representative character or as trustee, or of which he shall have the controlling power, after receiving notice of such assessment as hereinafter provided.

(VI) Where the mortgagee of land liable to land tax is not resident in the Colony, and has no known agent so resident authorized to pay such land tax, the mortgagor of such land shall be liable to pay

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pay such tax on behalf of the mortgagee, and be entitled to retain and deduct from any interest or other money payable by him to the mortgagee the amount of any tax paid by him in respect of the interest of such mortgagee in such land.

5 Subject as aforesaid, the remedies for enforcing payment of land tax in respect of land vested in, or under the control or direction of, any agent or trustee, shall be the same as in respect of land of which any other person is owner.

10 9. Trustees, in respect of the same land, shall be assessed Trustees assessed jointly but jointly and severally responsible for the due furnishing of returns, and be in like manner liable in respect of any default in connection therewith. and severally responsible.

15 10. Co-partners shall be assessed jointly, in the name of the firm or style of the co-partnership, in respect of land belonging to the Partners assessed jointly as to land of firm.
15 firm, and shall be chargeable jointly with the tax payable in respect thereof; and such assessment shall be kept separate and distinct from the individual assessment of any such partner. Every co-partner shall be separately responsible for the due furnishing of returns relating to such land, and be liable in respect of any default in connection
20 therewith.

Provisions as to Companies.

11. (I) Every Company shall, in the name of its Public Officer Land tax payable by Companies.
ascertained as hereinafter provided, be deemed to be an owner, in respect of land belonging to such Company, or held by any person or
25 persons on behalf of, or in trust for such company.

(II) Every Company carrying on business in this Colony at the commencement of this Act shall, at all times, be represented by a person residing in the said Colony; and a place within the said Colony shall be appointed, from time to time, by such company, at which any
30 notices or other instruments affecting the Company under this Act may be served or delivered.

(III) Such person shall be called the Public Officer of the Company for the purposes of this Act and shall be appointed within one month after the passing of this Act. Provided that for the
35 purposes of the first assessment under this Act the Public Officer of every Company shall be such Managing Director, Director, or Secretary, as the Commissioners shall nominate for that purpose.

(IV) The office of Public Officer shall be kept constantly filled by every Company, and such Company shall appoint a person
40 to be its Public Officer for the purposes of this Act, from time to time, as may be necessary.

(V) Every Company failing or neglecting, within the time required by this Act, to appoint its public officer, or to fill any vacancy in that office, or to name a place at which notices or other instruments
45 may be served or delivered, shall be liable to a penalty not exceeding fifty pounds for every day during which such neglect shall continue.

(VI) Every public officer shall be answerable for the doing of all such acts matters or things as are required to be done under this Act by an owner.

50 (VII) Every act, return, or representation done or made by a public officer in respect of any matter or thing required to be done or performed under this Act relating to the business of the Company for which he is such public officer shall be deemed the act, return, or representation of such Company, and shall be of the same force
55 and effect as if made by such Company.

(VIII) Every notice, process, or proceeding which, under this Act, may be taken against any Company may be given to, served upon,

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upon, or taken against its public officer ; and if, at any time, there be no public officer, then any such notice, process, or proceeding, may be given to, served upon, or taken against any officer or person acting or appearing to act in the business or affairs of such Company.

5 (ix) Every Company established after the passing of this Act shall, within one month after it shall commence or enter into business, appoint its public officer, and name a place for delivery of notices as aforesaid.

10 12. Every covenant or agreement between landlord and tenant mortgagor and mortgagee, or between any other parties, contrary to the true intent of, or for the purpose of defeating, this Act shall be void and of no effect as between the parties thereto, whether such covenant or agreement shall have been or be made before, or after, the passing of this Act. Covenants, &c., contrary to Act when void, &c.

15 13. Notwithstanding any sale, or contract of sale, or any transfer, assignment, or conveyance of land, or of any estate or interest therein, such land shall continue to be liable for the payment of land tax due and payable to Her Majesty, in respect thereof, so long as it shall remain unpaid. Land liable for tax notwithstanding transfer.

20 *Apportionment of Land Tax—Contribution, &c.*

14. Every owner of land subject to land tax shall be liable, and a debtor to Her Majesty, for the whole amount of such tax ; but every such owner, who shall have paid any land tax, shall be entitled to recover a proper proportion of such tax from the persons, and in Liability of owner and apportionment among others interested.

25 manner hereinafter mentioned. Provided that no tax to which any land shall be liable shall be payable by any person if it has been previously paid in respect of the same land, and for the same period.

15. Every taxpayer or person who, pursuant to the provisions of this Act, has paid any money by way of land tax, or any contribution thereto, shall be entitled to contribution from all owners of the Contribution.

30 land taxed, as defined by section three of this Act, and also from the owners of every term in such land not having less than three years to run, at the time when such tax became due and payable. Provided that, as between lessor and lessee, sub-lessee, or assignee of the term, the immediate reversion expectant on the term is owned by the person claiming contribution. But the Crown shall in no case be liable as a contributory.

16. (i) The amount of the contribution to be paid, pursuant to the last preceding section, shall be a sum which bears the same Amount of contribution.

40 proportion to the whole amount of the tax as the value of the estate or term owned by the contributory, and by every person from whom he is entitled to claim contribution (if any), bears to the value of the fee-simple.

(ii) In all cases of contribution between the owner of any term originally created by way of building lease, or subsequently created by way of sub-lease, or otherwise out of such lease, and the owner of the freehold or reversion, the amount of contribution shall be a sum which bears the same proportion to the whole amount of the tax as the value of the term bears to the value of the estate or interest of the owner of the freehold, or reversion, such values being in all cases ascertained as hereinafter provided.

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(iii) In all cases of contribution as between mortgagor and mortgagee the amount of contribution to be paid by the mortgagee when the mortgagor has paid the tax shall, subject to the prescribed rules, be a sum which bears the same proportion to the whole amount of the tax as the mortgage debt bears to the then market value of the unencumbered fee simple of the land assessed ; and the amount of contribution

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contribution to be paid by the mortgagor when the mortgagee has paid the tax shall, subject to the prescribed rules, be a sum which bears the same proportion to the whole amount of the tax as the then market value of the mortgagor's equity of redemption bears to the then market value of the unencumbered fee simple.

17. (I) Every sum which any person is liable to pay as a contributory, pursuant to the provisions of this Act, shall be a debt, payable on demand by such contributory, to the person (hereinafter termed contributee) entitled to contribution; and the contributee may add such contribution to any rent becoming due from such contributory in respect of any such term of years as aforesaid; and if the contributee is a mortgagee, he may add such contribution to any interest becoming due from the contributory in respect of the mortgage.

Contribution recoverable.

(II) Every remedy exercisable by a contributee in case of non-payment of rent or of interest (as the case may be) by a contributory shall be exercisable by him, in case of the non-payment of the contribution, and such amount may be added to such rent, or to such interest, or any part thereof.

18. The calculation of values required to be made for the purpose of fixing the amount of any contribution or payment shall be made in accordance with the prescribed rules and tables.

Rules and tables for calculation of values.

19. Every taxpayer or contributory who shall pay any land tax or contribution in a representative character shall be entitled to recover from every owner of the land taxed whom he represents, or for whom he is a Trustee, in proportion to his estate or interest in such land, or to retain out of any money that shall come to him in such character such a sum as will indemnify him against the payments which, by this Act, he is required to make in such capacity.

Indemnity to representative taxpayer or contributor.

Land Tax Districts—Administration, &c.

20. For the purposes of this Act each of the Police Districts for the time being shall be a Land Tax District, but the Governor may, by proclamation in the *Gazette*, subdivide any Police District into several Land Tax Districts, and may abolish any such District, and create new Land Tax Districts independently of such Police Districts.

Districts for land tax purposes.

21. (I) The general authority for the administration of this Act shall, subject to the control and direction of the Minister, be the Commissioners of Inland Revenue.

Commissioners of Inland Revenue.

(II) Such Commissioners shall consist of three persons to be appointed by the Governor.

(III) On the death, resignation, or removal of any such Commissioner, the Governor may appoint some person in his place; and in case of the absence, or temporary incapacity, of any such Commissioner the Governor may appoint a person to act in his place during such absence or incapacity.

(IV) The person so appointed shall have and may exercise all the powers and duties of a Commissioner.

(V) Anything authorized by this Act to be done by the Commissioners may be done by any two of them.

(VI) Anything authorized to be done by District Commissioners, and any power conferred on such Commissioners by this Act, may equally be done and exercised by the Commissioners of Inland Revenue.

22. (I) The Governor may appoint so many District Commissioners of Inland Revenue for any single district, or group of districts, as he may think fit; and such Commissioners shall have and exercise, within their respective districts, all powers and duties which the Governor,

District Commissioners of Inland Revenue.

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Governor, on the recommendation of the Commissioners, shall delegate to them; and the Commissioners of Inland Revenue shall be Commissioners for the Metropolitan Police District.

(II) The office of Commissioner, or District Commissioner of Inland Revenue may be held in conjunction with any other office in the Public Service, unless the Governor considers such combination of offices to be, in any case, inexpedient. Office of Commissioner &c. may be held in conjunction with others.

23. The Governor may appoint so many assessors, collectors, clerks, and other officers as he may deem necessary, and such persons may be appointed in respect of a district or districts, or a division, or divisions of any district or districts, or generally for the purposes of this Act. Assessors and other officers.

24. A notification in the *Gazette* that any person therein named has been appointed a Commissioner, District Commissioner, Assessor, or other officer for the purposes of this Act, shall be conclusive evidence of such appointment. Gazette notice of appointments sufficient.

25. Every person appointed under this Act shall preserve, and aid in preserving, the secrecy of all matters that may come to his knowledge in his official capacity, and shall not communicate any such matter to any person whomsoever except in the performance of his duties under this Act. Secrecy to be maintained.

26. (I) Every Commissioner and District Commissioner shall, before acting in the execution of his office, take and subscribe such oath of fidelity and secrecy as may be prescribed, before a Stipendiary or Police Magistrate; and such oath shall also be taken and subscribed by every officer, clerk, or person employed under this Act before so acting, which oath may be administered by a Commissioner or District Commissioner. Commissioners and others to take oath of fidelity and secrecy.

(II) Every person who, in contravention of the true intent of such oath, and without lawful excuse, reveals any matter or thing which has come to his knowledge, in the execution of his office, shall be guilty of a misdemeanour, and may be imprisoned for any term not exceeding two years, with or without hard labour. Penalty for breach of intent of oath, &c.

(III) If any person shall act in the execution of his office before he has taken the prescribed oath, he shall forfeit a sum of not less than ten, nor more than one hundred pounds.

Assessments for Land Tax, Returns, &c.

27. (I) The Commissioners shall, in the prescribed manner, give or cause to be given not less than thirty clear days notice, in every district, of the time and place at which all persons shall furnish the prescribed returns of all lands of which they are the owners, or lessees for any term having not less than three years to run, and whether such lands are subject to, or exempt from, assessment under this Act; and it shall be the duty of all such owners and lessees to apply for the prescribed forms of returns; and any person failing to furnish such returns shall not be exempted from any penalty he may have incurred thereby, by reason only that he received no notice to furnish the same, or that the prescribed form of return was not delivered to him. Commissioners to give notice of returns. Persons to provide themselves with forms of returns.

(II) Every such owner or lessee, whether entitled to exemption or not, shall, upon the publication of such notice in the prescribed manner, prepare and deliver, within the period to be mentioned in such notice, to the assessor or other person appointed to receive the same, returns in writing in the form prescribed, and signed by the person making the same, of the description, situation and value of the land the subject of such return, and of all the improvements thereon, and of all other particulars which may be prescribed, to which

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which return shall be appended a declaration, in the prescribed form, that such return is true and accurate in all particulars to the best of the knowledge and belief of the declarant.

(III) Every mortgagor of land shall append to his return the names and addresses of the mortgagee or mortgagees of such land; and every mortgagee of land shall in his return give full particulars of all moneys advanced by him on any mortgage of land, and the names of the mortgagor or mortgagors thereof respectively.

28. The following provisions shall have effect, and the directions therein contained shall be complied with by the respective persons concerned therewith, for the purposes of assessing Land for Land Tax, viz.—

- (I) The returns to be furnished by every Company shall contain such particulars, be in such form, and be furnished to the Commissioners at such time, as may respectively be prescribed. At the foot of every such return there shall be added a declaration by the public officer furnishing it that the same is true and accurate in all particulars. Returns of Companies.
- (II) Any returns required to be furnished by any person or Company may be posted to the address of the District Commissioners. Returns may be forwarded by post.
- (III) The Commissioners, or any District Commissioner, may, when and so often as he thinks necessary, require any person to make further or fuller returns respecting value, or any other matter authorized by this Act, or prescribed by regulation. Commissioners may require further returns.
- (IV) Where any portion of land is, or is alleged to be, situate partly in one district and partly in another, or where it is uncertain in what district any portion of land is situate, the Commissioners or District Commissioners may enter such portion in the assessment-book of such district, as they consider most convenient for purposes of assessment; or, until (in the latter case) they shall have ascertained the district in which such portion is actually situate, in which case they shall transfer the entry to the proper assessment-book, and deal with the portion of land and the owner thereof accordingly. Land situate partly in one district and partly in another.
- (V) Any assessor may enter at any reasonable hour, during the daytime, upon land or premises, for the purpose of assessing the same, and may put to the occupier or owner thereof any questions touching any of the particulars thereof which he is required to furnish. Assessor may enter and ask questions.
- (VI) Where the name of an owner cannot, after due inquiry, be found, such land shall be entered in the assessment-book by the name of "the owner," and he shall be liable to taxation by that designation. Provision when name of owner unknown.
- (VII) If the Commissioners or any District Commissioners shall think that any assessment made by any assessor is unfair, or incorrect, they may direct another assessment to be made, in place thereof, by any person whom they may select for the purpose. If assessment wrong new one may be ordered.
- (VIII) If any Commissioner or District Commissioner is the owner of any land liable to land tax the assessment of such land shall be examined by such person as the Governor may, from time to time by any order published in the *Gazette*, appoint in that behalf, instead of by the Commissioners. And such person shall have the like powers in respect of the assessment of such land as are hereinbefore conferred on the Commissioners in respect of other land. And every Commissioner shall have the like right of appeal from assessment as any other person; but no Commissioner or District Commissioner shall sit on any such appeal. Lands of Commissioners.

Assessment-

*Land Tax.**Assessment-book.*

29. From the returns furnished to the Commissioners pursuant to this Act, and from all sources of information and materials for making assessments provided by this Act, or the Regulations, the Assessment-book when to be made.
 5 Commissioners shall, on or before the first day of August in the year one thousand eight hundred and eighty-eight, cause an assessment-book to be prepared, as hereinafter provided, for each district for the time being. In every third year after the year one thousand eight hundred and eighty-eight, a like assessment-book shall be prepared
 10 in and for each district. And every such book shall contain particulars arranged in the prescribed manner of all lands liable to land tax within each such district, and shall be in force until a new assessment-book shall be completed, and the prescribed notice shall be given of the completion of all such assessment books. Provided that any alteration
 15 or correction in any assessment-book authorized to be made on appeal from assessments, or on order of a Court as hereinafter provided, shall be made forthwith in the assessment-book to which the same shall relate.

30. Every assessment-book shall be so prepared as to show, Contents of assessment-book.
 20 in separate columns, the following particulars—

- (I) A short description of, or reference to, the land assessed.
- (II) The actual value of the land assessed.
- (III) The unimproved value of the land assessed.
- (IV) The amount of the land tax.
- 25 (V) The names and descriptions of the taxpayers in respect of the land assessed so far as the same can be readily ascertained; together with all other particulars which may, from time to time, be prescribed.

31. In the preparation of any such assessment-book the Commis- Power to use other assessments.
 30 sioners may, if they think proper, use or adopt so much of any assessment then in force which shall have been made by, or by the authority of, the Municipal Council of the City of Sydney, or the Council of any Municipality, or of any other authority empowered by law to make assessments of land, as may be applicable to or useful for
 35 the purpose of making any assessment under this Act.

32. The Commissioners, or any person authorized in writing by Power to inspect, &c.
 them, may, at all reasonable times, inspect, free of charge, all rate-books, assessment-books, and valuations relating to any land, and all other books and documents relating to any assessment or valuation
 40 in the custody of the Town Clerk, or any other officer of the City of Sydney, or the Council Clerk, or other officer of any Municipality, and all deeds, certificates, and other evidences of title, books, returns, accounts and documents, in the Land Titles Office, or the General Registry Office for the Registration of Deeds, or in any other public
 45 office; and may require and take copies thereof, or extracts therefrom.

33. Upon the completion of every assessment-book, such book Deposit of assessment-book.
 or a true copy thereof shall be deposited in the office of the Commissioners, and the same shall be open, free of charge, to public inspection, between the hours of ten o'clock in the forenoon, and three
 50 o'clock in the afternoon, on every day except Sundays, Saturdays, and public holidays.

34. Upon the completion of every assessment-book the Com- Notice to taxpayers.
 missioners shall give the prescribed notice every year to every taxpayer, whose name appears in such book, of the particulars of the
 55 assessment, and the amount of the tax which is payable in respect of the land for which such taxpayer has been assessed. Such notice shall be designated the "Notice of Assessment for Land Tax."

*Land Tax.**Appeals from Assessment.*

35. Any taxpayer may, within fourteen days after the giving of Appeal.
the prescribed notice of any assessment, or of any altered, corrected, or
additional assessment, appeal therefrom upon the ground that he is
5 not liable for such tax, or any part thereof, or that the amount of tax
to be paid on the basis of such assessment is excessive.

36. If the land, the subject of the assessment appealed from, or Appeal to be heard
any part of such land, is situate in the Metropolitan Police District, by Board of Review
the appeal shall be to the Board of Review for such Police District. or District Court.
10 If such land is situate wholly or in part in any other Police District,
the appeal shall be to the Board of Review for that district. If the
amount of the tax, according to the assessment of any land, where-
soever the same be situated, shall exceed twenty pounds, the taxpayer
may, at his option, appeal therefrom to the District Court as herein-
15 after provided.

37. (I) The Board of Review for the Metropolitan Police Board of Review for
District shall consist of five persons, of whom two shall be such Metropolitan Police
Stipendiary Magistrates having jurisdiction within the said district as District.
the Governor shall appoint in each year; and the other three members
20 of such Board shall be appointed by the Governor in like manner.
Any one of the Commissioners may be appointed a member of such
Board, but no other person holding office under this Act.

(II) The Board of Review for every district other than Board of Review for
the Metropolitan Police District shall be the Police Magistrate of the Police Districts,
25 such district, or having jurisdiction in some part thereof, together &c.
with such other person or persons, not exceeding two, as the Governor
may appoint. Provided that, in the absence of any such appoint-
ment, such Police Magistrate may himself exercise all the powers of
the Board. The jurisdiction and power of any such Board shall not
30 be ousted or affected by the fact that land the subject of the assess-
ment appealed from is situate partly within and partly without the
district for which such Board has been constituted. Any person may
be appointed to be and act as a member of the Board of Review for
more districts than one.

38. The provisions and directions following shall be applicable Provisions as to
to, and govern, all Boards of Review, in respect to the conduct of Boards of Review.
business by and the powers of, and procedure before, such Boards
namely:—

(I) Any three members of the Board for the Metropolitan Police Quorum of Board of
40 District shall be a quorum and competent to do any act, Review.
matter, or thing required by this Act to be done by the Board.
The quorum for any other Board shall be as prescribed. The
Chairman shall be nominated by the Governor in every case
where he thinks a Chairman necessary.

(II) Every Board shall give the prescribed notice of the time and Board may appoint
45 place of holding their meetings, and may adjourn their and adjourn
meetings, in respect of time and place, as they shall think meetings.
most convenient.

(III) The meetings of the Board shall not be deemed to be public, Meetings of Board
50 and the Board may at any time, or from time to time, exclude not public.

from any such meeting, or require to withdraw therefrom, all
or any persons whomsoever. Every Board shall, in respect Board may examine
of the examination of witnesses, their expenses, the pro- on oath—call for
duction of papers and documents, and the payment of persons and papers.
55 expenses, have all the powers and authorities conferred by
the Act forty-fourth Victoria number one intituled "*An Act*
to

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to regulate the taking of evidence by Commissioners under the Great Seal" on members of a Commission appointed by the Governor.

- 5 (IV) Every Board shall have full power of hearing and determining all appeals from assessments within its district. Board of Review to settle appeals, &c.
- (V) If, on the day appointed for a meeting of the Board, a quorum of members is not present, the meeting shall stand adjourned until the next day, and so from day to day, until a quorum is present. Adjournment of sitting.
- 10 (VI) Any Commissioner, District Commissioner, Assessor, or other officer may appear before any Board in support of the assessment, and any person objecting thereto may appear in person, or by his counsel, solicitor, or agent. Appearance before Board.
- 15 (VII) All appeals shall be heard in the prescribed order; but, where two or more appeals in any list of appeals relate to the same matter, they may be heard together. Appeals to be heard in order.
- (VIII) The Board may alter the assessment-book in accordance with the decision given on any appeal, and may also make such alterations in the descriptions of land assessed as may be necessary to facilitate the identification of such land. Board may correct assessment-book.
Board may correct description of land.
- 20 (IX) The chairman or some member of the Board shall initial all the alterations, insertions, and erasures (if any) made by the Board in each assessment-book, and shall sign the same, and deliver it to the Commissioners, or to the District Commissioners, as the case may be. Chairman to initial amendments, &c.
- 25 (X) The copy of the assessment-book so signed, or so corrected and signed, shall be the assessment-book for the district to which it relates, and shall remain in force until a fresh book is made. Such book to be book of district.
- 30 (XI) Subject to the provisions for stating cases hereinafter contained, the decision of the Board on all appeals coming before it, and on all other matters coming within its cognizance relating to the assessment-books, shall be final and conclusive. Decision of Board to be final.
39. During the time that any assessment-book is in force the Commissioners may, from time to time, Assessment-book may be added to and amended whilst in force.
- 35 (I) Place thereon the name of any person of whose liability to taxation they are satisfied, and erase therefrom the name of any person not so liable—
- (II) Place thereon any land acquired by any person since the making of the last assessment, which they are satisfied is liable to taxation, and erase therefrom any land no longer so liable. The Commissioners, in their discretion, may reduce any assessment; but nothing herein contained shall authorize them to increase any assessment already appearing on the assessment-book.
- 40
- 45 The prescribed notice shall be given to the persons to be affected (if any) of any addition to, or amendment of, the assessment-book, or any assessment. Notices to be given.
- (III) Every person who would be affected by any such alteration in an assessment-book shall be entitled to appeal against such alteration to the Board of Review in the same manner as against an original assessment. All notices and other proceedings prescribed with respect to original assessments, and appeals therefrom, and the hearing thereof, shall, *mutatis mutandis* apply with respect to alterations of assessments, and appeals therefrom. Appeal to Board.
- 50
- 55 (IV) Subject to such right of appeal as aforesaid every such amended assessment shall have the same effect, and be accompanied by the same consequences, as an original assessment. Effect, &c., of amended entry.

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40. (I) Where appeal from assessment lies to the District Court, the appellant, on giving the Commissioners or District Commissioners the prescribed notice of appeal, may, at his option, appeal either to the District Court sitting nearest his residence, or nearest to the land assessed. And such Court shall, in every case, have power to hear and determine such appeal. Where appeal is to District Court.

(II) Every such appeal shall be commenced by a written notice, in such form and containing such particulars as shall be prescribed, or as near thereto as circumstances will permit, delivered to the Registrar of the Court, and to the Commissioners or District Commissioners, within the period allowed for appealing. Commencement of appeal.

(III) Every such appeal shall be heard at the earliest convenient sittings of the District Court, next after fourteen days from the expiration of the time allowed for appealing; and at the hearing the assessment-book, or a copy of so much thereof as relates to the assessment appealed against, certified under the hands of the Commissioners or District Commissioners, shall be produced by or on behalf of the Commissioners, and shall be received as evidence of the matters therein stated. Hearing of appeal.

(IV) Such Court shall hear evidence touching the question in dispute, and at the same, or at some adjourned or subsequent sittings, the Court may make such order touching the matter in dispute, and costs, as shall be just; and shall cause any alteration required by the decision to be immediately made in the assessment-book or a certified copy thereof; and every such alteration shall be attested by the signature of the Judge of the said Court. Decision on appeal.

41. (I) The District Court Judge, and every Board of Review, upon the hearing of any appeal, may, and on the application of either party to an appeal shall, state a case for the opinion of the Supreme Court upon any point of law arising on such appeal; and the Supreme Court shall hear and decide such case according to the practice on appeals from a District Court, and on cases stated by Justices, respectively; and shall make such order as to costs as shall appear just. Case may be stated for Supreme Court.

(II) In respect to such cases and the hearing thereof the following provisions shall have effect— Procedure on stated case.

(a) If the taxpayer shall require the case he shall, before he shall be entitled to have the case stated, pay to the Commissioners or District Commissioners the prescribed fee.

(b) The Supreme Court shall hear and determine the question or questions of law arising on a case transmitted under this Act, and shall thereupon reverse, affirm, or amend, the assessment or determination in respect of which the case has been stated, or remit the matter to the Commissioners with the opinion of the Court thereon, or may make such other order in relation to the matter, and may make such other order as to costs as to the Court may seem fit, and all such orders shall be final and conclusive on all parties.

(c) The said Court shall have power, if it thinks fit, to cause the case to be sent back for amendment; and thereupon the same shall be amended accordingly.

(d) The authority and jurisdiction hereby vested in the said Court may be exercised by a Judge of the Court sitting in Chambers.

42. The obligation to pay, and the right to receive and recover, land tax shall not be suspended by any appeal; but, if the appellant succeeds on such appeal, the amount (if any) of the tax received by the Commissioners or District Commissioners in excess of the amount which, according to the decision on such appeal, was properly payable by him, shall forthwith be repaid to him by the Commissioners. Right to recover tax not suspended by appeal.

Recovery

*Land Tax.**Recovery of Land Tax by Ordinary Process, and by Distress.*

43. If any land tax shall be in arrear, the Commissioners, without prejudice to any right to recover such tax in any other way, may sue for and recover the same in any Court of competent jurisdiction; and any action therefor may be maintained in the name of the Commissioners without specifying the name of the person holding the office, and shall not be liable to be abated by any vacancy or change occurring in the office of Commissioner, or otherwise.

Recovery by ordinary process.

44. If any land tax shall be in arrear for thirty days after the giving of the prescribed notice to the taxpayer to pay the same, the Commissioners, or any person authorized by them, may thereupon by warrant under their or any one of their hands, distrain the goods and chattels of such taxpayer, wherever the same may be, for payment of such tax in arrear; and if the sum for which the distress is taken, together with the reasonable costs of distress, be not paid within five days after the distress has been made, the goods and chattels distrained, or so much as shall be sufficient to pay such sum and costs, may be sold and the proceeds, after deducting such sum and costs, and all expenses, shall be paid over to the taxpayer.

Recovery by distress.

20 *Recovery of Land Tax by Letting and Sale of Land.*

45. (I) The land tax shall, until payment, be a first charge upon the land taxed, in priority to all rates, mortgages, charges, liens and encumbrances whatsoever.

Land tax to be a first charge upon the land.

(II) Whenever any land tax payable in respect of any land shall have been in arrear for the space of two years, it shall be lawful for the Commissioners to cause to be published for three consecutive weeks in the *Gazette* a notice specifying such land, and the amount of tax due in respect thereof, and stating that if such tax be not paid within one year from the first publication of such notice, the Commissioners will let the land from year to year pursuant to the provisions of this Act, or will apply to the Supreme Court for an order for the sale thereof.

Notice of intention to let or sell.

(III) If, after one year from the first publication of such notice, the tax due at the time of such first publication is still unpaid, the Commissioners may let such land, or any part thereof, from year to year, and may receive the rents and profits thereof, and apply the same towards the payment of the said tax, or part thereof, and of costs and expenses, and hold any surplus in trust for the rightful owners of such land.

Power to let from year to year.

(IV) The Commissioners, instead of letting such lands, may by petition to the Supreme Court or any Judge thereof, apply for an order for the sale of the land described in such notice, or of so much as may be necessary; and the Court or Judge, on being satisfied by affidavit or otherwise that the arrears are lawfully due, and were in arrear at the time of the first publication of such notice, and that all things required by this Act to be done by the Commissioners have been done, shall order the sale of the said land, or so much thereof as shall be sufficient to pay all arrears due up to the time of sale, together with any sum payable by way of fine or interest, and all costs of and attending the application, and of and attending the sale of such land; and shall order that the proceeds be paid into Court.

Supreme Court order for sale.

(V) Such Court or Judge shall order payment of the said tax, costs, and expenses to be first made out of the proceeds of sale, and the conveyance or transfer, as the case may be, shall be executed by the Master or other officer of the Court to the purchaser, his heirs and

Application of proceeds of sale.

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and assigns, in such form as shall be approved by the Court or Judge; and such conveyance or transfer shall vest the land sold in the purchaser for an estate in fee-simple free from encumbrances; and, in cases where the land is under the "Real Property Act," the purchaser shall be entitled to receive a certificate of title for the land purchased; and the balance arising from the proceeds of sale shall be applied as the Court or Judge think proper for the benefit of the parties interested therein.

Regulations—Miscellaneous Provisions—Penalties.

10 46. The Governor may make regulations for the following purposes, or any of them, that is to say— Governor may make regulations.

- (I) Prescribing the duties of all persons engaged or employed in the administration of this Act;
- 15 (II) For regulating the security to be given by any such persons, and for defining the limits of districts and places within which any such persons are to act;
- (III) Prescribing tables and rules for fixing values in order to ascertain the amount of any tax or contribution;
- 20 (IV) Prescribing returns to be furnished to the Commissioners, and the form and contents thereof, and the time and mode of furnishing the same;
- (V) For carrying out the objects of this Act, in respect to all matters in this Act in connection with which the word "prescribed" occurs in any section thereof, and generally for
- 25 carrying out all matters of detail in connection with the said Act;
- (VI) For imposing a penalty not exceeding fifty pounds for the breach of any regulation.

30 47. The Governor may make all such other regulations, either generally applicable or to meet particular cases, as may be necessary or desirable to carry out the objects and purposes of this Act, or as may be convenient for the administration thereof. Further power as to regulations.

48. All such regulations shall be published in the *Gazette*; and, within fourteen days after the making thereof, shall be laid before, both Houses of Parliament, if Parliament be then sitting, and if Parliament be not then sitting, then within fourteen days after the beginning of the next Session, and upon publication in the *Gazette* all such Regulations shall have the force of law. Publication of regulations.

49. If the occupier of any land when requested by the Commissioners, or by any other officer appointed under this Act, to disclose the name of the owner of such land, or of the person entitled to receive the rents and profits of such land, shall refuse or wilfully omit to disclose such name, or shall wilfully misstate the same, or shall neglect and refuse to give any information in his possession, which shall be required by the Commissioners or any such officer, such person shall, for every such offence, forfeit and pay a penalty not exceeding twenty pounds. Occupier or person in possession refusing to give name of owner liable to penalty.

50. If any person does any of the following things—

- 50 (I) Wilfully fails or neglects to furnish any returns within the prescribed time;
- (II) Knowingly and wilfully makes any false statement in any returns, or makes any false answer with intent to evade assessment;
- 55 (III) By any falsehood, wilful neglect, fraud, art, or contrivance whatsoever, evades or attempts to evade assessment of his land;—

Every such person shall be liable to pay a penalty of not less than five pounds, nor more than one hundred pounds; and in any case where the

Penalty for making false returns, &c.

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the offence was an evasion, or was an attempt, or with intent to evade assessment, the person offending shall be liable to be assessed and charged treble the amount of the tax to which such person would be liable.

5 51. If any person shall obstruct any officer acting in the discharge of his duties under this Act, or shall refuse or wilfully neglect to answer any lawful question put by any such officer relating to any land belonging to such person, or shall give any false or evasive answer, he shall be liable to a penalty not exceeding fifty pounds. Penalty for obstructing, officers &c.

10 52. If any person, in any declaration authorized by this Act, knowingly and wilfully declares to any matter or thing which is false or untrue, such person shall be guilty of perjury, and be liable to be dealt with accordingly. Persons making false declaration, &c., guilty of perjury.

15 53. If any taxpayer shall have made default in furnishing any returns, or if the Commissioners be not satisfied with the return furnished by any taxpayer, they may make an assessment in such sum as in their judgment ought to be charged pursuant to this Act; and thereupon shall give notice thereof to the taxpayer to be charged; and such additional assessment shall be subject to appeal, but the taxpayer shall not be entitled to any costs on appeal. Parties making default to be assessed by Commissioners.

20 54. (I) If the Commissioners shall be dissatisfied with any return furnished by any taxpayer under this Act, they may make further inquiry by writing, and if the Commissioners shall not, within fourteen days receive any answer, or shall receive an unsatisfactory answer, it shall be lawful for them, by summons in a form to be prescribed, to require such persons as they may think fit to attend before them at their office, or at such place near to the residences of such persons as they may think fit, and to produce such books, papers, documents, and evidences touching the assessment in question, as may respectively be in their custody or control, and then and there to be examined by the Commissioners touching the said assessment. Commissioners if dissatisfied may make inquiry and summon witnesses.

25 54. (II) Every person so summoned, on being tendered the prescribed sum for his expenses, shall be bound to obey the said summons, and to answer truthfully all questions on such examination; and in default thereof the person so failing without lawful excuse shall incur a penalty not exceeding one hundred pounds. Party summoned to attend.

30 55. Every proceeding under this Act, or any regulation made thereunder, for any omission, default, offence, or act to which any penalty is attached, where no other mode of proceeding is by this Act provided, may be heard and determined in a summary way by any Stipendiary or Police Magistrate or any two Justices under the provisions of any Act now or hereafter to be in force relating to the duties of Justices of the Peace with respect to summary convictions and orders. Proceedings to be before Magistrates.

40 56. In any action against any officer or person for anything done in pursuance of this Act, or in the execution of the powers or authorities conferred thereby, or by the regulations, the defendant in such action may plead the general issue, and give this Act and the special matter in evidence at the trial. Action against officers, &c.

50 57. The production of the *Gazette* containing any regulations purporting to be regulations under this Act, or any notice purporting to be published by the Commissioners in pursuance of this Act, or such regulations, or any notice of the appointment of any officer under this Act, shall be conclusive evidence of such regulation, publication, or appointment, and the production of any assessment-book, or of any document under the hand of the Commissioners purporting to be a copy of or extract from any assessment-book, shall be conclusive evidence of the making of the assessment, and except in the case of proceedings in appeal against the assessment (when the same shall be

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be *prima facie* evidence only) shall be conclusive evidence that the amount, and all the particulars of such assessment appearing in such book or document, are absolutely correct.

58. If any person shall obstruct or hinder the Commissioners, Penalty for obstructing Commissioners, &c. or any person having an order for that purpose under the hands of the Commissioners, or any of them, in the exercise of any right, or doing of anything authorized by this Act, or any regulation, such first-mentioned person shall incur for every such offence a penalty not exceeding fifty pounds.

10 59. This Act may be cited as the "Land Tax Act 1888"; and Short title. for the purposes of the said Act, and of all regulations and forms Interpretation. thereunder, unless inconsistent with the context, the expression

15 "Actual value" means the capital sum for which the fee-simple would sell for cash if the land in reference to which the expression is used, together with all improvements on or under it, were sold.

"Board" means the Board of Review appointed under this Act.

"Commissioners" mean the Commissioners of Inland Revenue appointed under this Act.

20 "Company" includes all societies of persons, whether incorporated or not, but excludes Friendly Societies within the meaning and under the operation of Part III of the "Friendly Societies Act of 1873," or of any Act in force for the time being regulating Friendly Societies.

25 "District" means a land tax district for purposes of assessment under this Act, and includes any group or combination of districts, and any division of a district.

"Governor" means the Governor with the advice of the Executive Council.

30 "Land Tax" means the impost or charge upon land authorized by this Act.

"Minister" means the Colonial Treasurer, or other responsible Minister charged with the administration of this Act.

35 "Prescribed" means prescribed by the regulations to be made under this Act, provided that where under this Act anything is required to be done in the "prescribed form" it shall be sufficient if such thing be done substantially in the form so prescribed or to the effect thereof.

40 "Trustee," in addition to every person appointed or constituted such by act of parties, order or declaration of a Court, or operation of law, means and includes an executor or administrator, and every person having or taking upon himself the administration or control of land affected by an express trust, or having, by law, the direction, control, or management of the land of any person under legal disability subject to assessment under this Act.

45 "Unimproved value" means the capital sum for which the fee-simple would sell for cash after deducting from such sum the cash value of all improvements on or under the land, and in case of conditional purchases after deducting also the balances of the purchase money due to the Crown in respect of the same.

This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

*Legislative Assembly Chamber,
Sydney, 12 July, 1888. }*

*F. W. WEBB,
Clerk of Legislative Assembly.*

New South Wales.



ANNO QUINQUAGESIMO SECUNDO

VICTORIÆ REGINÆ.

No. .

An Act to impose a Land Tax, to establish an Authority to assess and collect such Tax, and to make other provisions in connection with such Tax.

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

5 *Incidence—Obligation—and Payment of Land Tax.*

1. Every owner of land situate in New South Wales and not included in the exemptions specified in the next following section shall, at the times and in the manner hereinafter directed, pay to Her Majesty, every year, a tax in respect of such land of one halfpenny for Land tax of halfpenny in the pound to be raised. every pound of the unimproved value thereof in excess of Five hundred pounds as assessed under the provisions of this Act. And every such owner whether resident in the Colony or not shall, for all purposes of this Act, be deemed to be a taxpayer.

2. The lands and classes of lands hereinafter specified are Exemption from land tax. exempted from assessment under this Act, viz.—

(1) Lands being Crown Lands within the meaning of the "Crown Lands Act of 1884," or any Act regulating the alienation or disposition of Crown Lands, and not subject to any right of purchase; and lands held under conditional lease under any such Act.

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(11)

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5 (II) Lands, not being Crown Lands as aforesaid, vested in Her Majesty, or in any person, for or on behalf of Her Majesty, by virtue of any Act authorizing the resumption of land by or on behalf of Her Majesty, or otherwise vested in or belonging to Her Majesty.

(III) All lands vested in the Commissioner for Railways or other authority administering the Government Railway and Tramway Service of this Colony.

10 (IV) Public Roads and Thoroughfares; Public Reserves for Recreation and Parks; Cemeteries; Commons subject to the Acts in force for the time being regulating Commons.

15 (V) Lands occupied or used exclusively for, or in connection with public pounds, hospitals, benevolent institutions, public charitable purposes, churches, chapels for public worship, affiliated colleges, universities, mechanics' institutes, and schools of arts; lands on which are erected public markets, town halls, or municipal council chambers the fee-simple of which is vested in any such council or in any municipality.

20 (VI) Lands of which the unimproved value does not exceed five hundred pounds; Provided that no person shall be entitled to claim the benefit of the exemption provided by this subsection in respect of more than one estate or interest in land, and that, in case any person is the owner of several estates or interests, none of which singly exceeds in value five hundred pounds, but which exceed that value in the aggregate,—then the said exemption shall apply to such aggregate values as a lump sum; provided also that the exemptions in this section declared shall not (except in the case of the Crown) relieve the owners of exempt lands from the obligations and penalties hereinafter imposed in respect to returns.

30 3. Subject to the provisions of this Act, every person who is, Who to be owners for purposes of Act. whether at law or in Equity,

(a) Entitled to land for any estate of freehold in possession; or

35 (b) Entitled to land for any such estate of freehold as aforesaid as a married woman, to her separate use, otherwise than by the intervention of trustees; or

(c) Entitled to appoint, or to dispose immediately and absolutely of, the fee-simple of any land; or

40 (d) Who is a settlor, grantor, assignor, or transferrer of land comprised in any settlement, grant, assignment, transfer, conveyance, or other instrument, not made *bonâ fide* for valuable consideration; or

45 (e) Who by virtue of any mortgage (legal or equitable), or of any charge or encumbrance on land is the owner of any estate or interest in land.

(f) Entitled to land partly in one, and partly in another or others of the aforesaid ways,—

shall, in respect of such land, be deemed an "owner," and liable to pay land tax therefor under this Act; Provided that the liability of 50 the land of any owner to land tax shall not be affected by the fact that, in Equity, there may have been a conversion of such land, pursuant to, or in consequence of, any direction contained in any will, settlement, or other instrument.

55 4. Land tax for the half-year commencing on the first day of July, in the year one thousand eight hundred and eighty-eight, shall be due and payable on the thirtieth day of September in that year; and in all cases to the persons, and in the manner prescribed. And, in each and every year after the year one thousand eight hundred and eighty-eight, land tax for each and every half-year shall be due and payable Land tax when payable for 1888, and subsequent years.

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payable on the thirty-first day of March, and thirtieth day of September in each year, by equal half-yearly payments of a moiety of the tax as assessed pursuant to this Act.

- 5 Every taxpayer, or person, who shall fail to pay the tax so assessed, or which he is liable to pay, before the expiration of sixty clear days after the same has become due and payable, shall, in addition to the tax, pay, by way of fine, a sum equal to five pounds per centum thereof, together with interest, on the amount of such tax, to be calculated at the rate of ten pounds per centum per annum from the day when the tax became due until payment shall be made. Provided always that, for good and sufficient reason shown by such taxpayer or person, the Minister may, on the recommendation of the Commissioners, remit the whole or any portion of such fine.

Fine, &c., on defaulters after sixty days' grace.

6. Subject to the provisions in the last preceding section, the land tax, and every sum imposed or incurred, by way of fine or interest, in addition to such tax, shall be deemed, when the same shall fall due or be payable, to be a debt due to Her Majesty, and payable to the Colonial Treasurer, or the prescribed persons, for the public uses of this Colony.

Land tax, &c., to be a debt due to Her Majesty.

7. If more persons than one are owners of land subject to assessment under this Act, whether jointly or in common, or otherwise, the land tax payable in respect of such land shall be the same as if one person owned the same in severalty. As between themselves, such persons shall be liable to pay such land tax ratably, in proportion to their participation in the rents and profits of, or their interest in, such land, to be ascertained, if necessary, in the prescribed manner; and such persons shall have the remedies for enforcing such payments hereinafter provided, in respect of contributories, but every such person shall be liable to Her Majesty for the whole of such tax.

Provision for co-ownership and other interests.

8. (I) Every agent for any owner of land permanently or temporarily absent from the Colony, and every trustee, shall be assessed in respect of land the owner of which is represented by such agent, or in respect of land vested in such trustee, whether solely, or jointly with other trustees. And every such agent and trustee shall be chargeable with the tax payable in respect of such land, in the same manner as if such land were his own; but he shall be assessed in respect thereof in a representative character only, and each such assessment shall be kept separate and distinct from his individual assessment (if any).

Agents trustees, &c., how chargeable, &c.

- (II) Every such agent or trustee shall be answerable for the doing of all such acts, matters, or things as are required to be done by an owner.

- (III) Every such agent or trustee shall be subject to the like penalties or liability for any neglect, refusal, or default as any other person.

- (IV) Every such agent or trustee is hereby authorized to recover from any person for, or on whose behalf, he is compelled to pay land tax, the amount of the tax so paid by him, or to retain out of any money which shall come to him in his representative character so much, from time to time, as shall be sufficient to pay such tax; and he is hereby indemnified for all payments which he shall make in pursuance of this Act.

- (V) Such agent or trustee shall not be personally liable for land tax to any further or greater extent than the value of such funds as are or may be in his hands, in his representative character or as trustee, or of which he shall have the controlling power, after receiving notice of such assessment as hereinafter provided.

- (VI) Where the mortgagee of land liable to land tax is not resident in the Colony, and has no known agent so resident authorized to pay such land tax, the mortgagor of such land shall be liable to pay

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pay such tax on behalf of the mortgagee, and be entitled to retain and deduct from any interest or other money payable by him to the mortgagee the amount of any tax paid by him in respect of the interest of such mortgagee in such land.

5 Subject as aforesaid, the remedies for enforcing payment of land tax in respect of land vested in, or under the control or direction of, any agent or trustee, shall be the same as in respect of land of which any other person is owner.

10 9. Trustees, in respect of the same land, shall be assessed jointly, but shall be jointly and severally responsible for the due furnishing of returns, and be in like manner liable in respect of any default in connection therewith. Trustees assessed jointly but jointly and severally responsible.

15 10. Co-partners shall be assessed jointly, in the name of the firm or style of the co-partnership, in respect of land belonging to the firm, and shall be chargeable jointly with the tax payable in respect thereof; and such assessment shall be kept separate and distinct from the individual assessment of any such partner. Every co-partner shall be separately responsible for the due furnishing of returns relating to such land, and be liable in respect of any default in connection
20 therewith. Partners assessed jointly as to land of firm.

Provisions as to Companies.

11. (I) Every Company shall, in the name of its Public Officer ascertained as hereinafter provided, be deemed to be an owner, in respect of land belonging to such Company, or held by any person or
25 persons on behalf of, or in trust for such company. Land tax payable by Companies.

(II) Every Company carrying on business in this Colony at the commencement of this Act shall, at all times, be represented by a person residing in the said Colony; and a place within the said Colony shall be appointed, from time to time, by such company, at which any
30 notices or other instruments affecting the Company under this Act may be served or delivered.

(III) Such person shall be called the Public Officer of the Company for the purposes of this Act and shall be appointed within one month after the passing of this Act. Provided that for the
35 purposes of the first assessment under this Act the Public Officer of every Company shall be such Managing Director, Director, or Secretary, as the Commissioners shall nominate for that purpose.

(IV) The office of Public Officer shall be kept constantly filled by every Company, and such Company shall appoint a person
40 to be its Public Officer for the purposes of this Act, from time to time, as may be necessary.

(V) Every Company failing or neglecting, within the time required by this Act, to appoint its public officer, or to fill any vacancy in that office, or to name a place at which notices or other instruments
45 may be served or delivered, shall be liable to a penalty not exceeding fifty pounds for every day during which such neglect shall continue.

(VI) Every public officer shall be answerable for the doing of all such acts matters or things as are required to be done under this Act by an owner.

50 (VII) Every act, return, or representation done or made by a public officer in respect of any matter or thing required to be done or performed under this Act relating to the business of the Company for which he is such public officer shall be deemed the act, return, or representation of such Company, and shall be of the same force
55 and effect as if made by such Company.

(VIII) Every notice, process, or proceeding which, under this Act, may be taken against any Company may be given to, served upon,

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upon, or taken against its public officer ; and if, at any time, there be no public officer, then any such notice, process, or proceeding, may be given to, served upon, or taken against any officer or person acting or appearing to act in the business or affairs of such Company.

5 (ix) Every Company established after the passing of this Act shall, within one month after it shall commence or enter into business, appoint its public officer, and name a place for delivery of notices as aforesaid.

10 12. Every covenant or agreement between landlord and tenant mortgagor and mortgagee, or between any other parties, contrary to the true intent of, or for the purpose of defeating, this Act shall be void and of no effect as between the parties thereto, whether such covenant or agreement shall have been or be made before, or after, the passing of this Act. Covenants, &c, contrary to Act when void, &c.

15 13. Notwithstanding any sale, or contract of sale, or any transfer, assignment, or conveyance of land, or of any estate or interest therein, such land shall continue to be liable for the payment of land tax due and payable to Her Majesty, in respect thereof, so long as it shall remain unpaid. Land liable for tax notwithstanding transfer.

20 *Apportionment of Land Tax—Contribution, &c.*

14. Every owner of land subject to land tax shall be liable, and a debtor to Her Majesty, for the whole amount of such tax ; but every such owner, who shall have paid any land tax, shall be entitled to recover a proper proportion of such tax from the persons, and in Liability of owner and apportionment among others interested.

25 manner hereinafter mentioned. Provided that no tax to which any land shall be liable shall be payable by any person if it has been previously paid in respect of the same land, and for the same period.

15. Every taxpayer or person who, pursuant to the provisions of this Act, has paid any money by way of land tax, or any contribution thereto, shall be entitled to contribution from all owners of the land taxed, as defined by section three of this Act, and also from the owners of every term in such land not having less than three years to run, at the time when such tax became due and payable. Provided that, as between lessor and lessee, sub-lessee, or assignee of the term, Contribution.

30 the immediate reversion expectant on the term is owned by the person claiming contribution. But the Crown shall in no case be liable as a contributory.

16. (i) The amount of the contribution to be paid, pursuant to the last preceding section, shall be a sum which bears the same Amount of contribution.

40 proportion to the whole amount of the tax as the value of the estate or term owned by the contributory, and by every person from whom he is entitled to claim contribution (if any), bears to the value of the fee-simple.

(ii) In all cases of contribution between the owner of any term originally created by way of building lease, or subsequently created by way of sub-lease, or otherwise out of such lease, and the owner of the freehold or reversion, the amount of contribution shall be a sum which bears the same proportion to the whole amount of the tax as the value of the term bears to the value of the estate or interest of the owner of the freehold, or reversion, such values being in all cases ascertained as hereinafter provided.

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(iii) In all cases of contribution as between mortgagor and mortgagee the amount of contribution to be paid by the mortgagee when the mortgagor has paid the tax shall, subject to the prescribed rules, be a sum which bears the same proportion to the whole amount of the tax as the mortgage debt bears to the then market value of the unencumbered fee simple of the land assessed ; and the amount of contribution

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contribution to be paid by the mortgagor when the mortgagee has paid the tax shall, subject to the prescribed rules, be a sum which bears the same proportion to the whole amount of the tax as the then market value of the mortgagor's equity of redemption bears to the then market value of the unencumbered fee simple.

17. (I) Every sum which any person is liable to pay as a contributory, pursuant to the provisions of this Act, shall be a debt, payable on demand by such contributory, to the person (hereinafter termed contributee) entitled to contribution; and the contributee may add such contribution to any rent becoming due from such contributory in respect of any such term of years as aforesaid; and if the contributee is a mortgagee, he may add such contribution to any interest becoming due from the contributory in respect of the mortgage.

Contribution recoverable.

(II) Every remedy exercisable by a contributee in case of non-payment of rent or of interest (as the case may be) by a contributory shall be exercisable by him, in case of the non-payment of the contribution, and such amount may be added to such rent, or to such interest, or any part thereof.

18. The calculation of values required to be made for the purpose of fixing the amount of any contribution or payment shall be made in accordance with the prescribed rules and tables.

Rules and tables for calculation of values.

19. Every taxpayer or contributory who shall pay any land tax or contribution in a representative character shall be entitled to recover from every owner of the land taxed whom he represents, or for whom he is a Trustee, in proportion to his estate or interest in such land, or to retain out of any money that shall come to him in such character such a sum as will indemnify him against the payments which, by this Act, he is required to make in such capacity.

Indemnity to representative taxpayer or contributor.

Land Tax Districts—Administration, &c.

20. For the purposes of this Act each of the Police Districts for the time being shall be a Land Tax District, but the Governor may, by proclamation in the *Gazette*, subdivide any Police District into several Land Tax Districts, and may abolish any such District, and create new Land Tax Districts independently of such Police Districts.

Districts for land tax purposes.

21. (I) The general authority for the administration of this Act shall, subject to the control and direction of the Minister, be the Commissioners of Inland Revenue.

Commissioners of Inland Revenue.

(II) Such Commissioners shall consist of three persons to be appointed by the Governor.

(III) On the death, resignation, or removal of any such Commissioner, the Governor may appoint some person in his place; and in case of the absence, or temporary incapacity, of any such Commissioner the Governor may appoint a person to act in his place during such absence or incapacity.

(IV) The person so appointed shall have and may exercise all the powers and duties of a Commissioner.

(V) Anything authorized by this Act to be done by the Commissioners may be done by any two of them.

(VI) Anything authorized to be done by District Commissioners, and any power conferred on such Commissioners by this Act, may equally be done and exercised by the Commissioners of Inland Revenue.

22. (I) The Governor may appoint so many District Commissioners of Inland Revenue for any single district, or group of districts, as he may think fit; and such Commissioners shall have and exercise, within their respective districts, all powers and duties which the Governor,

District Commissioners of Inland Revenue.

Land Tax.

Governor, on the recommendation of the Commissioners, shall delegate to them; and the Commissioners of Inland Revenue shall be Commissioners for the Metropolitan Police District.

(II) The office of Commissioner, or District Commissioner of Inland Revenue may be held in conjunction with any other office in the Public Service, unless the Governor considers such combination of offices to be, in any case, inexpedient. Office of Commissioner &c. may be held in conjunction with others.

23. The Governor may appoint so many assessors, collectors, clerks, and other officers as he may deem necessary, and such persons may be appointed in respect of a district or districts, or a division, or divisions of any district or districts, or generally for the purposes of this Act. Assessors and other officers.

24. A notification in the *Gazette* that any person therein named has been appointed a Commissioner, District Commissioner, Assessor, or other officer for the purposes of this Act, shall be conclusive evidence of such appointment. Gazette notice of appointments sufficient.

25. Every person appointed under this Act shall preserve, and aid in preserving, the secrecy of all matters that may come to his knowledge in his official capacity, and shall not communicate any such matter to any person whomsoever except in the performance of his duties under this Act. Secrecy to be maintained.

26. (I) Every Commissioner and District Commissioner shall, before acting in the execution of his office, take and subscribe such oath of fidelity and secrecy as may be prescribed, before a Stipendiary or Police Magistrate; and such oath shall also be taken and subscribed by every officer, clerk, or person employed under this Act before so acting, which oath may be administered by a Commissioner or District Commissioner. Commissioners and others to take oath of fidelity and secrecy.

(II) Every person who, in contravention of the true intent of such oath, and without lawful excuse, reveals any matter or thing which has come to his knowledge, in the execution of his office, shall be guilty of a misdemeanour, and may be imprisoned for any term not exceeding two years, with or without hard labour. Penalty for breach of intent of oath, &c.

(III) If any person shall act in the execution of his office before he has taken the prescribed oath, he shall forfeit a sum of not less than ten, nor more than one hundred pounds.

Assessments for Land Tax, Returns, &c.

27. (I) The Commissioners shall, in the prescribed manner, give or cause to be given not less than thirty clear days notice, in every district, of the time and place at which all persons shall furnish the prescribed returns of all lands of which they are the owners, or lessees for any term having not less than three years to run, and whether such lands are subject to, or exempt from, assessment under this Act; and it shall be the duty of all such owners and lessees to apply for the prescribed forms of returns; and any person failing to furnish such returns shall not be exempted from any penalty he may have incurred thereby, by reason only that he received no notice to furnish the same, or that the prescribed form of return was not delivered to him. Commissioners to give notice of returns.

(II) Every such owner or lessee, whether entitled to exemption or not, shall, upon the publication of such notice in the prescribed manner, prepare and deliver, within the period to be mentioned in such notice, to the assessor or other person appointed to receive the same, returns in writing in the form prescribed, and signed by the person making the same, of the description, situation and value of the land the subject of such return, and of all the improvements thereon, and of all other particulars which may be prescribed, to which

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which return shall be appended a declaration, in the prescribed form, that such return is true and accurate in all particulars to the best of the knowledge and belief of the declarant.

(III) Every mortgagor of land shall append to his return
5 the names and addresses of the mortgagee or mortgagees of such land ;
and every mortgagee of land shall in his return give full particulars
of all moneys advanced by him on any mortgage of land, and the
names of the mortgagor or mortgagors thereof respectively.

28. The following provisions shall have effect, and the directions
10 therein contained shall be complied with by the respective persons con-
cerned therewith, for the purposes of assessing Land for Land Tax,
viz.—

- (I) The returns to be furnished by every Company shall contain
15 such particulars, be in such form, and be furnished to the
Commissioners at such time, as may respectively be prescribed.
At the foot of every such return there shall be added a
declaration by the public officer furnishing it that the same
is true and accurate in all particulars.
- (II) Any returns required to be furnished by any person or Com-
20 pany may be posted to the address of the District Commis-
sioners.
- (III) The Commissioners, or any District Commissioner, may, when
25 and so often as he thinks necessary, require any person to
make further or fuller returns respecting value, or any other
matter authorized by this Act, or prescribed by regulation.
- (IV) Where any portion of land is, or is alleged to be, situate
30 partly in one district and partly in another, or where it is
uncertain in what district any portion of land is situate, the
Commissioners or District Commissioners may enter such
portion in the assessment-book of such district, as they consider
most convenient for purposes of assessment ; or, until (in the
latter case) they shall have ascertained the district in which
35 such portion is actually situate, in which case they shall
transfer the entry to the proper assessment-book, and deal
with the portion of land and the owner thereof accordingly
- (V) Any assessor may enter at any reasonable hour, during the
40 daytime, upon land or premises, for the purpose of assessing
the same, and may put to the occupier or owner thereof any
questions touching any of the particulars thereof which he
is required to furnish
- (VI) Where the name of an owner cannot, after due inquiry,
45 be found, such land shall be entered in the assessment-
book by the name of "the owner," and he shall be liable
to taxation by that designation
- (VII) If the Commissioners or any District Commissioners shall
50 think that any assessment made by any assessor is unfair, or
incorrect, they may direct another assessment to be made, in
place thereof, by any person whom they may select for the
purpose.
- (VIII) If any Commissioner or District Commissioner is the owner
55 of any land liable to land tax the assessment of such land
shall be examined by such person as the Governor may, from
time to time by any order published in the *Gazette*, appoint
in that behalf, instead of by the Commissioners. And such
person shall have the like powers in respect of the assessment
of such land as are hereinbefore conferred on the Com-
missioners in respect of other land. And every Commissioner
shall have the like right of appeal from assessment as any
other person ; but no Commissioner or District Commissioner
60 shall sit on any such appeal.

Provisions and
directions in further-
ance of assessment.

Returns of
Companies.

Returns may be
forwarded by post.

Commissioners may
require further
returns.

Land situate partly
in one district and
partly in another.

Assessor may enter
and ask questions.

Provision when name
of owner unknown.

If assessment wrong
new one may be
ordered.

Lands of Com-
missioners.

Assessment.

*Land Tax.**Assessment-book.*

29. From the returns furnished to the Commissioners pursuant to this Act, and from all sources of information and materials for making assessments provided by this Act, or the Regulations, the Commissioners shall, on or before the first day of August in the year one thousand eight hundred and eighty-eight, cause an assessment-book to be prepared, as hereinafter provided, for each district for the time being. In every third year after the year one thousand eight hundred and eighty-eight, a like assessment-book shall be prepared in and for each district. And every such book shall contain particulars arranged in the prescribed manner of all lands liable to land tax within each such district, and shall be in force until a new assessment-book shall be completed, and the prescribed notice shall be given of the completion of all such assessment books. Provided that any alteration or correction in any assessment-book authorized to be made on appeal from assessments, or on order of a Court as hereinafter provided, shall be made forthwith in the assessment-book to which the same shall relate.

Assessment-book
when to be made.

30. Every assessment-book shall be so prepared as to show, in separate columns, the following particulars—

Contents of assess-
ment-book.

- (I) A short description of, or reference to, the land assessed.
- (II) The actual value of the land assessed.
- (III) The unimproved value of the land assessed.
- (IV) The amount of the land tax.
- (V) The names and descriptions of the taxpayers in respect of the land assessed so far as the same can be readily ascertained; together with all other particulars which may, from time to time, be prescribed.

31. In the preparation of any such assessment-book the Commissioners may, if they think proper, use or adopt so much of any assessment then in force which shall have been made by, or by the authority of, the Municipal Council of the City of Sydney, or the Council of any Municipality, or of any other authority empowered by law to make assessments of land, as may be applicable to or useful for the purpose of making any assessment under this Act.

Power to use other
assessments.

32. The Commissioners, or any person authorized in writing by them, may, at all reasonable times, inspect, free of charge, all rate-books, assessment-books, and valuations relating to any land, and all other books and documents relating to any assessment or valuation in the custody of the Town Clerk, or any other officer of the City of Sydney, or the Council Clerk, or other officer of any Municipality, and all deeds, certificates, and other evidences of title, books, returns, accounts and documents, in the Land Titles Office, or the General Registry Office for the Registration of Deeds, or in any other public office; and may require and take copies thereof, or extracts therefrom.

Power to inspect, &c.

33. Upon the completion of every assessment-book, such book or a true copy thereof shall be deposited in the office of the Commissioners, and the same shall be open, free of charge, to public inspection, between the hours of ten o'clock in the forenoon, and three o'clock in the afternoon, on every day except Sundays, Saturdays, and public holidays.

Deposit of assess-
ment-book.

34. Upon the completion of every assessment-book the Commissioners shall give the prescribed notice every year to every taxpayer, whose name appears in such book, of the particulars of the assessment, and the amount of the tax which is payable in respect of the land for which such taxpayer has been assessed. Such notice shall be designated the "Notice of Assessment for Land Tax."

Notice to taxpayers.

*Land Tax.**Appeals from Assessment.*

35. Any taxpayer may, within fourteen days after the giving of Appeal.
the prescribed notice of any assessment, or of any altered, corrected, or
additional assessment, appeal therefrom upon the ground that he is
5 not liable for such tax, or any part thereof, or that the amount of tax
to be paid on the basis of such assessment is excessive.

36. If the land, the subject of the assessment appealed from, or Appeal to be heard
any part of such land, is situate in the Metropolitan Police District, by Board of Review
the appeal shall be to the Board of Review for such Police District. or District Court.
10 If such land is situate wholly or in part in any other Police District,
the appeal shall be to the Board of Review for that district. If the
amount of the tax, according to the assessment of any land, where-
soever the same be situated, shall exceed twenty pounds, the taxpayer
may, at his option, appeal therefrom to the District Court as herein-
15 after provided.

37. (I) The Board of Review for the Metropolitan Police Board of Review for
District shall consist of five persons, of whom two shall be such Metropolitan Police
Stipendiary Magistrates having jurisdiction within the said district as District.
the Governor shall appoint in each year; and the other three members
20 of such Board shall be appointed by the Governor in like manner.
Any one of the Commissioners may be appointed a member of such
Board, but no other person holding office under this Act.

(II) The Board of Review for every district other than Board of Review for
the Metropolitan Police District shall be the Police Magistrate of the Police Districts,
25 such district, or having jurisdiction in some part thereof, together &c.
with such other person or persons, not exceeding two, as the Governor
may appoint. Provided that, in the absence of any such appoint-
ment, such Police Magistrate may himself exercise all the powers of
the Board. The jurisdiction and power of any such Board shall not
30 be ousted or affected by the fact that land the subject of the assess-
ment appealed from is situate partly within and partly without the
district for which such Board has been constituted. Any person may
be appointed to be and act as a member of the Board of Review for
more districts than one.

38. The provisions and directions following shall be applicable Provisions as to
to, and govern, all Boards of Review, in respect to the conduct of Boards of Review.
business by and the powers of, and procedure before, such Boards
namely:—

40 (I) Any three members of the Board for the Metropolitan Police Quorum of Board of
District shall be a quorum and competent to do any act, Review.
matter, or thing required by this Act to be done by the Board.
The quorum for any other Board shall be as prescribed. The
Chairman shall be nominated by the Governor in every case
where he thinks a Chairman necessary.

45 (II) Every Board shall give the prescribed notice of the time and Board may appoint
place of holding their meetings, and may adjourn their and adjourn
meetings, in respect of time and place, as they shall think meetings.
most convenient.

50 (III) The meetings of the Board shall not be deemed to be public, Meetings of Board
and the Board may at any time, or from time to time, exclude not public.
from any such meeting, or require to withdraw therefrom, all
or any persons whomsoever. Every Board shall, in respect Board may examine
of the examination of witnesses, their expenses, the pro- on oath—call for
duction of papers and documents, and the payment of persons and papers.
55 expenses, have all the powers and authorities conferred by
the Act forty-fourth Victoria number one intituled "*An Act*
to

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to regulate the taking of evidence by Commissioners under the Great Seal" on members of a Commission appointed by the Governor.

- 5 (IV) Every Board shall have full power of hearing and determining all appeals from assessments within its district. Board of Review to settle appeals, &c.
- (V) If, on the day appointed for a meeting of the Board, a quorum of members is not present, the meeting shall stand adjourned until the next day, and so from day to day, until a quorum is present. Adjournment of sitting.
- 10 (VI) Any Commissioner, District Commissioner, Assessor, or other officer may appear before any Board in support of the assessment, and any person objecting thereto may appear in person, or by his counsel, solicitor, or agent. Appearance before Board.
- 15 (VII) All appeals shall be heard in the prescribed order; but, where two or more appeals in any list of appeals relate to the same matter, they may be heard together. Appeals to be heard in order.
- (VIII) The Board may alter the assessment-book in accordance with the decision given on any appeal, and may also make such alterations in the descriptions of land assessed as may be necessary to facilitate the identification of such land. Board may correct assessment-book.
Board may correct description of land.
- 20 (IX) The chairman or some member of the Board shall initial all the alterations, insertions, and erasures (if any) made by the Board in each assessment-book, and shall sign the same, and deliver it to the Commissioners, or to the District Commissioners, as the case may be. Chairman to initial amendments, &c.
- 25 (X) The copy of the assessment-book so signed, or so corrected and signed, shall be the assessment-book for the district to which it relates, and shall remain in force until a fresh book is made. Such book to be book of district.
- 30 (XI) Subject to the provisions for stating cases hereinafter contained, the decision of the Board on all appeals coming before it, and on all other matters coming within its cognizance relating to the assessment-books, shall be final and conclusive. Decision of Board to be final.
39. During the time that any assessment-book is in force the Commissioners may, from time to time, Assessment-book may be added to and amended whilst in force.
- 35 (I) Place thereon the name of any person of whose liability to taxation they are satisfied, and erase therefrom the name of any person not so liable—
- (II) Place thereon any land acquired by any person since the making of the last assessment, which they are satisfied is liable to taxation, and erase therefrom any land no longer so liable. The Commissioners, in their discretion, may reduce any assessment; but nothing herein contained shall authorize them to increase any assessment already appearing on the assessment-book.
- 40
- 45 The prescribed notice shall be given to the persons to be affected (if any) of any addition to, or amendment of, the assessment-book, or any assessment. Notices to be given.
- (III) Every person who would be affected by any such alteration in an assessment-book shall be entitled to appeal against such alteration to the Board of Review in the same manner as against an original assessment. All notices and other proceedings prescribed with respect to original assessments, and appeals therefrom, and the hearing thereof, shall, *mutatis mutandis* apply with respect to alterations of assessments, and appeals therefrom. Appeal to Board.
- 50
- 55 (IV) Subject to such right of appeal as aforesaid every such amended assessment shall have the same effect, and be accompanied by the same consequences, as an original assessment. Effect, &c., of amended entry.

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40. (I) Where appeal from assessment lies to the District Court, the appellant, on giving the Commissioners or District Commissioners the prescribed notice of appeal, may, at his option, appeal either to the District Court sitting nearest his residence, or nearest to the land assessed. And such Court shall, in every case, have power to hear and determine such appeal. Where appeal is to District Court.

(II) Every such appeal shall be commenced by a written notice, in such form and containing such particulars as shall be prescribed, or as near thereto as circumstances will permit, delivered to the Registrar of the Court, and to the Commissioners or District Commissioners, within the period allowed for appealing. Commencement of appeal.

(III) Every such appeal shall be heard at the earliest convenient sittings of the District Court, next after fourteen days from the expiration of the time allowed for appealing; and at the hearing the assessment-book, or a copy of so much thereof as relates to the assessment appealed against, certified under the hands of the Commissioners or District Commissioners, shall be produced by or on behalf of the Commissioners, and shall be received as evidence of the matters therein stated. Hearing of appeal.

(IV) Such Court shall hear evidence touching the question in dispute, and at the same, or at some adjourned or subsequent sittings, the Court may make such order touching the matter in dispute, and costs, as shall be just; and shall cause any alteration required by the decision to be immediately made in the assessment-book or a certified copy thereof; and every such alteration shall be attested by the signature of the Judge of the said Court. Decision on appeal.

41. (I) The District Court Judge, and every Board of Review, upon the hearing of any appeal, may, and on the application of either party to an appeal shall, state a case for the opinion of the Supreme Court upon any point of law arising on such appeal; and the Supreme Court shall hear and decide such case according to the practice on appeals from a District Court, and on cases stated by Justices, respectively; and shall make such order as to costs as shall appear just. Case may be stated for Supreme Court.

(II) In respect to such cases and the hearing thereof the following provisions shall have effect— Procedure on stated case.

(a) If the taxpayer shall require the case he shall, before he shall be entitled to have the case stated, pay to the Commissioners or District Commissioners the prescribed fee.

(b) The Supreme Court shall hear and determine the question or questions of law arising on a case transmitted under this Act, and shall thereupon reverse, affirm, or amend, the assessment or determination in respect of which the case has been stated, or remit the matter to the Commissioners with the opinion of the Court thereon, or may make such other order in relation to the matter, and may make such other order as to costs as to the Court may seem fit, and all such orders shall be final and conclusive on all parties.

(c) The said Court shall have power, if it thinks fit, to cause the case to be sent back for amendment; and thereupon the same shall be amended accordingly.

(d) The authority and jurisdiction hereby vested in the said Court may be exercised by a Judge of the Court sitting in Chambers.

42. The obligation to pay, and the right to receive and recover, land tax shall not be suspended by any appeal; but, if the appellant succeeds on such appeal, the amount (if any) of the tax received by the Commissioners or District Commissioners in excess of the amount which, according to the decision on such appeal, was properly payable by him, shall forthwith be repaid to him by the Commissioners. Right to recover tax not suspended by appeal.

Recovery

*Land Tax.**Recovery of Land Tax by Ordinary Process, and by Distress.*

43. If any land tax shall be in arrear, the Commissioners, without prejudice to any right to recover such tax in any other way, may sue for and recover the same in any Court of competent jurisdiction; and any action therefor may be maintained in the name of the Commissioners without specifying the name of the person holding the office, and shall not be liable to be abated by any vacancy or change occurring in the office of Commissioner, or otherwise.

Recovery by ordinary process.

44. If any land tax shall be in arrear for thirty days after the giving of the prescribed notice to the taxpayer to pay the same, the Commissioners, or any person authorized by them, may thereupon by warrant under their or any one of their hands, distrain the goods and chattels of such taxpayer, wherever the same may be, for payment of such tax in arrear; and if the sum for which the distress is taken, together with the reasonable costs of distress, be not paid within five days after the distress has been made, the goods and chattels distrained, or so much as shall be sufficient to pay such sum and costs, may be sold and the proceeds, after deducting such sum and costs, and all expenses, shall be paid over to the taxpayer.

Recovery by distress.

Recovery of Land Tax by Letting and Sale of Land.

45. (i) The land tax shall, until payment, be a first charge upon the land taxed, in priority to all rates, mortgages, charges, liens and encumbrances whatsoever.

Land tax to be a first charge upon the land.

(ii) Whenever any land tax payable in respect of any land shall have been in arrear for the space of two years, it shall be lawful for the Commissioners to cause to be published for three consecutive weeks in the *Gazette* a notice specifying such land, and the amount of tax due in respect thereof, and stating that if such tax be not paid within one year from the first publication of such notice, the Commissioners will let the land from year to year pursuant to the provisions of this Act, or will apply to the Supreme Court for an order for the sale thereof.

Notice of intention to let or sell.

(iii) If, after one year from the first publication of such notice, the tax due at the time of such first publication is still unpaid, the Commissioners may let such land, or any part thereof, from year to year, and may receive the rents and profits thereof, and apply the same towards the payment of the said tax, or part thereof, and of costs and expenses, and hold any surplus in trust for the rightful owners of such land.

Power to let from year to year.

(iv) The Commissioners, instead of letting such lands, may by petition to the Supreme Court or any Judge thereof, apply for an order for the sale of the land described in such notice, or of so much as may be necessary; and the Court or Judge, on being satisfied by affidavit or otherwise that the arrears are lawfully due, and were in arrear at the time of the first publication of such notice, and that all things required by this Act to be done by the Commissioners have been done, shall order the sale of the said land, or so much thereof as shall be sufficient to pay all arrears due up to the time of sale, together with any sum payable by way of fine or interest, and all costs of and attending the application, and of and attending the sale of such land; and shall order that the proceeds be paid into Court.

Supreme Court order for sale.

(v) Such Court or Judge shall order payment of the said tax, costs, and expenses to be first made out of the proceeds of sale, and the conveyance or transfer, as the case may be, shall be executed by the Master or other officer of the Court to the purchaser, his heirs and

Application of proceeds of sale.

Land Tax.

and assigns, in such form as shall be approved by the Court or Judge; and such conveyance or transfer shall vest the land sold in the purchaser for an estate in fee-simple free from encumbrances; and, in cases where the land is under the "Real Property Act," the purchaser shall be entitled to receive a certificate of title for the land purchased; and the balance arising from the proceeds of sale shall be applied as the Court or Judge think proper for the benefit of the parties interested therein.

Regulations—Miscellaneous Provisions—Penalties.

10 46. The Governor may make regulations for the following purposes, or any of them, that is to say— Governor may make regulations.

- (I) Prescribing the duties of all persons engaged or employed in the administration of this Act;
- 15 (II) For regulating the security to be given by any such persons, and for defining the limits of districts and places within which any such persons are to act;
- (III) Prescribing tables and rules for fixing values in order to ascertain the amount of any tax or contribution;
- 20 (IV) Prescribing returns to be furnished to the Commissioners, and the form and contents thereof, and the time and mode of furnishing the same;
- (V) For carrying out the objects of this Act, in respect to all matters in this Act in connection with which the word "prescribed" occurs in any section thereof, and generally for carrying out all matters of detail in connection with the said Act;
- 25 (VI) For imposing a penalty not exceeding fifty pounds for the breach of any regulation.

30 47. The Governor may make all such other regulations, either generally applicable or to meet particular cases, as may be necessary or desirable to carry out the objects and purposes of this Act, or as may be convenient for the administration thereof. Further power as to regulations.

48. All such regulations shall be published in the *Gazette*; and, within fourteen days after the making thereof, shall be laid before, both Houses of Parliament, if Parliament be then sitting, and if Parliament be not then sitting, then within fourteen days after the beginning of the next Session, and upon publication in the *Gazette* all such Regulations shall have the force of law. Publication of regulations.

40 49. If the occupier of any land when requested by the Commissioners, or by any other officer appointed under this Act, to disclose the name of the owner of such land, or of the person entitled to receive the rents and profits of such land, shall refuse or wilfully omit to disclose such name, or shall wilfully misstate the same, or shall neglect and refuse to give any information in his possession, which shall be required by the Commissioners or any such officer, such person shall, for every such offence, forfeit and pay a penalty not exceeding twenty pounds. Occupier or person in possession refusing to give name of owner liable to penalty.

50 50. If any person does any of the following things— Penalty for making false returns, &c.

- (I) Wilfully fails or neglects to furnish any returns within the prescribed time;
- 55 (II) Knowingly and wilfully makes any false statement in any returns, or makes any false answer with intent to evade assessment;
- (III) By any falsehood, wilful neglect, fraud, art, or contrivance whatsoever, evades or attempts to evade assessment of his land;—

Every such person shall be liable to pay a penalty of not less than five pounds, nor more than one hundred pounds; and in any case where the

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the offence was an evasion, or was an attempt, or with intent to evade assessment, the person offending shall be liable to be assessed and charged treble the amount of the tax to which such person would be liable.

- 5 51. If any person shall obstruct any officer acting in the discharge of his duties under this Act, or shall refuse or wilfully neglect to answer any lawful question put by any such officer relating to any land belonging to such person, or shall give any false or evasive answer, he shall be liable to a penalty not exceeding fifty pounds. Penalty for obstructing, officers &c.
- 10 52. If any person, in any declaration authorized by this Act, knowingly and wilfully declares to any matter or thing which is false or untrue, such person shall be guilty of perjury, and be liable to be dealt with accordingly. Persons making false declaration, &c., guilty of perjury.
- 15 53. If any taxpayer shall have made default in furnishing any returns, or if the Commissioners be not satisfied with the return furnished by any taxpayer, they may make an assessment in such sum as in their judgment ought to be charged pursuant to this Act; and thereupon shall give notice thereof to the taxpayer to be charged; and such additional assessment shall be subject to appeal, but the taxpayer shall not be entitled to any costs on appeal. Parties making default to be assessed by Commissioners.
- 20 54. (I) If the Commissioners shall be dissatisfied with any return furnished by any taxpayer under this Act, they may make further inquiry by writing, and if the Commissioners shall not, within fourteen days receive any answer, or shall receive an unsatisfactory answer, it shall be lawful for them, by summons in a form to be prescribed, to require such persons as they may think fit to attend before them at their office, or at such place near to the residences of such persons as they may think fit, and to produce such books, papers, documents, and evidences touching the assessment in question, as may respectively be in their custody or control, and then and there to be examined by the Commissioners touching the said assessment. Commissioners if dissatisfied may make inquiry and summon witnesses.
- 25 (II) Every person so summoned, on being tendered the prescribed sum for his expenses, shall be bound to obey the said summons, and to answer truthfully all questions on such examination; and in default thereof the person so failing without lawful excuse shall incur a penalty not exceeding one hundred pounds. Party summoned to attend.
- 30 55. Every proceeding under this Act, or any regulation made thereunder, for any omission, default, offence, or act to which any penalty is attached, where no other mode of proceeding is by this Act provided, may be heard and determined in a summary way by any Stipendiary or Police Magistrate or any two Justices under the provisions of any Act now or hereafter to be in force relating to the duties of Justices of the Peace with respect to summary convictions and orders. Proceedings to be before Magistrates.
- 40 56. In any action against any officer or person for anything done in pursuance of this Act, or in the execution of the powers or authorities conferred thereby, or by the regulations, the defendant in such action may plead the general issue, and give this Act and the special matter in evidence at the trial. Action against officers, &c.
- 50 57. The production of the *Gazette* containing any regulations purporting to be regulations under this Act, or any notice purporting to be published by the Commissioners in pursuance of this Act, or such regulations, or any notice of the appointment of any officer under this Act, shall be conclusive evidence of such regulation, publication, or appointment, and the production of any assessment-book, or of any document under the hand of the Commissioners purporting to be a copy of or extract from any assessment-book, shall be conclusive evidence of the making of the assessment, and except in the case of proceedings in appeal against the assessment (when the same shall be
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be *prima facie* evidence only) shall be conclusive evidence that the amount, and all the particulars of such assessment appearing in such book or document, are absolutely correct.

58. If any person shall obstruct or hinder the Commissioners, Penalty for obstructing Commissioners, &c. or any person having an order for that purpose under the hands of the Commissioners, or any of them, in the exercise of any right, or doing of anything authorized by this Act, or any regulation, such first-mentioned person shall incur for every such offence a penalty not exceeding fifty pounds.

59. This Act may be cited as the "Land Tax Act 1888"; and Short title. for the purposes of the said Act, and of all regulations and forms Interpretation. thereunder, unless inconsistent with the context, the expression

15 "Actual value" means the capital sum for which the fee-simple would sell for cash if the land in reference to which the expression is used, together with all improvements on or under it, were sold.

"Board" means the Board of Review appointed under this Act.

"Commissioners" mean the Commissioners of Inland Revenue appointed under this Act.

20 "Company" includes all societies of persons, whether incorporated or not, but excludes Friendly Societies within the meaning and under the operation of Part III of the "Friendly Societies Act of 1873," or of any Act in force for the time being regulating Friendly Societies.

25 "District" means a land tax district for purposes of assessment under this Act, and includes any group or combination of districts, and any division of a district.

"Governor" means the Governor with the advice of the Executive Council.

30 "Land Tax" means the impost or charge upon land authorized by this Act.

"Minister" means the Colonial Treasurer, or other responsible Minister charged with the administration of this Act.

35 "Prescribed" means prescribed by the regulations to be made under this Act, provided that where under this Act anything is required to be done in the "prescribed form" it shall be sufficient if such thing be done substantially in the form so prescribed or to the effect thereof.

40 "Trustee," in addition to every person appointed or constituted such by act of parties, order or declaration of a Court, or operation of law, means and includes an executor or administrator, and every person having or taking upon himself the administration or control of land affected by an express trust, or having, by law, the direction, control, or management of

45 the land of any person under legal disability subject to assessment under this Act.

50 "Unimproved value" means the capital sum for which the fee-simple would sell for cash after deducting from such sum the cash value of all improvements on or under the land, and in case of conditional purchases after deducting also the balances of the purchase money due to the Crown in respect of the same.